EMPLOYER STATUS DETERMINATION Pittsburg & Shawmut Railroad, Inc. (P&S)

This is the determination of the Railroad Retirement Board regarding the status of Pittsburgh & Shawmut Railroad, Inc., (P&S) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.)(RUIA).

Information obtained indicates that P&S, a common carrier and wholly owned subsidiary of Genesee & Wyoming (GWI) (BA No. 2209), commenced operations on April 29, 1996, operating over 236.947 route miles of rail line. Compensation began on April 27, 1996, for approximately 20 employees.

According to information in Surface Transportation Board Finance Docket No. 32903, decided May 1, 1996, P&S acquired 236.947 miles of rail lines from the Arthur T. Walker Estate Corporation, consisting of the lines owned by the Pittsburg & Shawmut Railroad Company (PSRC)(BA No. 2234), the Mountain Laurel Railroad Company (MLRC)(BA No. 3290), and the Red Bank Railroad Company (RBRC)(BA No. 3281), which the Board is investigating for termination. The acquired rail lines extend from milepost 0.0 at Brockway Yard, PA, to milepost 88.027 at Freeport, PA; from milepost 0.98 at Snyder Township, PA, to milepost 0.37 at the Buffalo & Pittsburgh Railroad, Inc. connection (B&P)(BA No. 2249); from milepost 20.89 at Brookville Yard, PA, to milepost 0.30 at the connection with MLRC; from milepost 24.29 at Knox Township, PA, to the end of the track at milepost 3.65; from milepost 60.42 at Madison, PA, to the end of the track at milepost 3.12; from milepost 69.86 at East Franklin, PA, to the connection with B&P at milepost 1.28; from milepost 6.0 at Lawsonham, PA, to milepost 110.0 at Driftwood, PA; from milepost 0.0 at Rose, PA, to milepost 23.7 at Piney, PA; from milepost 0.0 at Lawsonham, to milepost 10.5 at Sligo, PA, and from milepost 4.0 at the end of the track to milepost 6.0 at Lawsonham. P&S interchanges with Conrail at Driftwood and Freeport, and with B&P at Dellwood, PA, and West Mosgrove, PA.

Information in the record establishes that P&S first compensated employees on April 27, 1996. Accordingly, the Board finds that effective April 27, 1996, P&S was a covered employer under the RRA and the RUIA.

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